

Office of Chief Counsel
Internal Revenue Service
DCA-NSAR Release July 1, 2003
2002 DCA-NSAR (Complete)
1999-2001 DCA-NSAR (Partial)

NSAR # *	Document Date	Subject	Uniform Issue List (UIL)
10015	04/04/2001	Extension of the statute of limitations	1502.77-01
10018	09/14/2000	Form 872 issue	1502.75-00 & 6501.00-00
10020	08/23/2000	Extension of statute of limitations	1502.77-00
10023	12/28/2000	Entitlement to filing of a consolidated return	833.00-00; 1502.21-00 & 1504.01-00
10024	08/01/2001	Extension of statute of limitations	1502.77-00 & 1502.77-01
10026	11/06/2000	Form 872 issue	1502.77-00
10047	07/26/2000	Form 872 issue	1502.77-00
10051	08/03/2001	I.R.C. § 367(b)	367.10-00
10052	09/07/2000	Form 872 issue	6501.08-00
10062	11/08/2000	Waiver of statute of limitations on assessment and collection	6901.00-00
10064	05/10/2001	Debt/Equity issue	118.00-00
10065	03/14/2001	Form 872 issue	368.01-00 & 1502.77-00
10066	10/05/2000	Form 872 issue	1502.77-00
10085	11/13/2001	I.R.C. § 302 distribution in redemption of stock	302.00-00 & 318.00-00
10086	05/07/2001	Form 872 issue	1502.77-00
10091	01/03/2001	Bad debt	166.00-00 & 316.04-01
10103	07/09/2001	Line of credit issue	279.00-00
10104	05/08/2001	Reclassify as equity certain advances to the taxpayer	881.00-00
10110	07/06/2001	Consent language	1502.77-00 & 1502.77-01
10131	04/01/2001	Form 872 issue	1502.77-00; 6501.08-00; 6501.08-

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NSAR # *	Document Date	Subject	Uniform Issue List (UIL)
			09 - 6501.08-10 & 6501.08-17
10143	01/07/2001	Potential I.R.C. § 332 issue	332.00-00
10144	10/11/2000	I.R.C. § 332 issue	332.00-00
10148	03/21/2001	Form 872 issue	1502.77-01
10157	07/17/2000	Proper extension of the statute of limitations on assessment	1502.77-01
10175	05/02/2001	Form 872 issue	1502.75-00; 1502.77-00; 6501.08-00 & 6501.08-17
10179	05/01/2001	Form 872 issue	6501.08-00 & 6501.08-17
10183	11/19/2001	Form 872 issue	332.01-00; 1502.77-01; 6501.08-00; 6501.08-09; 6501.08-10 & 6501.08-17
10189	05/28/2001	Form 872 issue	6501.08-00 & 6501.08-17
10192	09/15/2000	Extension of statute of limitations	1502.77-01
10194	11/06/2001	Specified liability losses	172.02-00; 172.06-00; 1502.21-00; 1502.77-00 & 1502.79-00
10204	02/20/2001	I.R.C. § 832	832.05-00
10209	04/10/2001	Perpetual policies and I.R.C. § 7872	6721.01-00 & 7872.05-04
10210	12/06/2000	Original issue discount on a delayed delivery contract	1272.00-00
10212	06/28/2000	Regulatory intangibles	165.13-00 & 597.11-00
10214	08/13/2000	I.R.C. § 855 dividends paid by RIC (regulated investment company)	855.00-00 & 9100.00-00
10223	01/30/2001	U.S. 1120 with a direct 25% foreign shareholder and requisite Form 5472	6038A.00-00
10236	05/16/2001	Statute of limitations on refund claims	6511.03-03
10243	11/06/2001	Section 881(a) tax	1464. 00
10247	11/04/2001	Form 1042 and six-year statute of limitations	6501.07-00
10255	11/29/2001	Basis in foreclosure property	864.01-00; 897.00-00; 1445.01-00 & 1445.05-01
10260	05/23/2001	Federal income tax consequences of the asset exchange and the contribution	301.01-06; 367.01-00; 904.05-00 & 1031.00-00
10264	02/12/2001	Basis for transfer of property to a partnership	482.11-00

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NSAR # *	Document Date	Subject	Uniform Issue List (UIL)
10266	06/15/2001	I.R.C. § 863(b) foreign source income	863.02-00
10270	03/13/2001	Proper wording in a notice of final partnership administrative adjustment	367.01-00 & 6221.00-00
10272	10/16/1999	Application of reorganization statutes to foreign restructuring distributions	358.04-00
10276	12/07/2000	Assessment period of limitations	6501.07-00
10280	07/11/2001	Entitlement to a deduction	467.00-00
10285	10/30/2000	I.R.C. §§ 451, 862 - Recognition of foreign source royalty income	451.14-00 & 862.01-00
10288	05/31/2001	Lease-in lease-out transaction and entitlement to deductions under I.R.C. §§ 162 and 467 with respect to lease payments incurred	467.03-00
10291	08/16/2000	Alaskan settlement	172.01-05
10296	12/21/2001	Funds at issue	61.09-01
10297	04/25/2001	Advance payments	451.00-00
10320	07/08/2001	Deductibility of litigation settlement payment	162.00-00; 162.05-03; 162.05-25 & 162.21-00
10325	11/08/2001	Disallowance of losses	267.00-00
10329	05/29/2001	Form 8332 issue	152.08-02
10330	11/29/2000	Application of interest capitalization requirements contained in I.R.C. § 263(f)	263A.08-02
10334	06/26/2001	Change of accounting method ceasing to engage in a trade or business	481.00-00
10336	07/17/2000	De minimis rule for capital expenditures	263.14-00
10340	05/24/2001	Costs incurred for rebuilding	263.14-00
10341	10/17/2001	Operating agreement amortization expense and bad debt loss deduction	167.00-00 & 197.00-00
10342	11/07/2000	Deductibility of amounts paid pursuant to civil settlements	162.21-00
10343	04/06/2001	I.R.C. § 162(f) and barring the deduction of certain amounts	162.21-00 & 162.21-01
10347	08/28/2001	Whether amounts delineated as "purchase price" and "Closing distribution" should be combined as the sales price of the interest sold	1001.01-00
10349	06/26/2000	Whether there is a sound basis to disallow a worthless stock deduction	165.06-00
10352	09/26/2000	Potential discharge of indebtedness issue	108.00-00
10360	03/08/2001	Form 3115 for initial grading and clearing costs	168.20-00
10361	08/07/2001	Deductibility of break-up fee	263.00-00

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NSAR # *	Document Date	Subject	Uniform Issue List (UIL)
10363	09/10/2000	Treatment of costs incurred as part of a consolidation	263.00-00
10364	07/23/2001	I.R.C. § 166(a)(2)	166.00-00
10366	08/21/2000	Permissible method of valuing last-in, first-out inventory of precious metals	472.03-00
10368	12/20/2000	Proper timing of income recognition on income tax returns	481.00-00
10375	06/08/2001	Taxability of business travel/the one-year rule and break in service requirements	162.08-02
10376	10/23/2001	Capitalization versus current expense	263.00-00
10377	10/02/2001	Replacement cost for LIFO (last-in, first-out) parts inventory	472.00-00
10379	04/05/2001	Debt exchange issue	1001.00-00
10382	02/25/2001	Timing of accrual	461.06-00
10383	10/16/2001	Holding period of contributed stock	1223.12-00
10391	10/01/2001	Accumulated earnings tax	531.00-00
10392	01/08/2000	Realization of deductible loss	1001.00-00
10394	06/25/2001	Form 872 issue	441.00-00
10411	01/29/2001	I.R.C. § 41 credit computation	41.52-00 & 41.55-09
10421	04/03/2001	At-Risk issue	465.00-00
10424	07/06/2001	Interaction of I.R.C. §§ 732 and 1033 and the application of I.R.C. § 754 election	752.00-00 & 754.00-00
10426	05/17/2001	Forms 1040 and 1065 issue	162.00-00; 469.00-00; 704.00-00 & 752.00-00
10428	03/08/2001	Whether the taxpayer can now elect to amortize, pursuant to I.R.C. § 174(b), software development expenses incurred	174.05-01
10429	07/12/2000	Whether the trust denoted as the "Spouse's Part" of decedent's estate qualifies as a marital, "qualified terminable interest property" deduction pursuant to I.R.C. § 2056.07-03	2056.07-03
10435	10/24/2001	Research and experimentation credit update	41.51-00
10440	09/13/2000	Whether the taxpayer is entitled to claim investment tax credit under the transition rules set forth in the Tax Reform Act of 1986	48.10-00R90
10442	06/28/2000	Legal sufficiency of valuation reports	167.00-00

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NSAR # *	Document Date	Subject	Uniform Issue List (UIL)
10448	08/22/2001	Whether payments made to the taxpayer may be treated as qualified research expenses pursuant to I.R.C. § 41(b)(1)(B)	41.51-02
10450	04/06/2001	Sale of overriding royalty interests	611.02-04 & 1502.13-00
10454	12/10/2000	Settlement receipts	2031.00-00
10457	11/05/2000	Treatment of costs attributable to pilot unit construction under I.R.C. § 174 and Treas. Reg. § 1.174-2	174.00-00 & 174.06-00
10458	02/13/2001	R&E (research & experimentation) credit	41.51-00 & 174.06-00
10459	10/01/1999	Research credit and I.R.C. § 174 deductions on depreciable property	41.51-00 & 174.06-00
10479	01/23/2001	Deductibility of stock option and bonus payments	83.11-00
10481	12/29/2000	Tax treatment of risk withholds	404.00-00 & 832.00-00
10492	03/22/1999	Income on excess contributions to Education IRAs and Roth IRA conversion income	72.00-00; 219.00-00; 408.00-00; 408A.00-00; 530.00-00; 4973.00-00 & 6654.00-00
10494	02/04/1999	Split dollar life insurance	61.00-00 & 61.09-00
10502	10/04/1999	Taxpayer claim for targeted jobs credit	51.02-03 & 6103.00-00
10507	10/18/1999	Payment of obligations incurred in connection with refinancing	338.00-00
10513	09/07/1999	Form 872 issue	1502.77-00
10525	03/02/2000	Form 872 issue	1502.77-01
10540	01/26/1999	Statute extension	1502.77
10541	10/14/1999	Form 872 issue	6501.08-17
10547	05/25/1999	Extension of statute of limitations	6501.08-00
10551	09/13/1999	Sale of wholly owned subsidiary	302.01-00
10552	01/11/2000	Certain transactions associated with a sale of a wholly owned subsidiary	302.01-00
10557	08/09/1999	Extension of statute of limitations	6501.08-17
10562	07/27/1999	Extension of statute of limitations	1502.77-00
10564	03/22/1999	Acquisition and transfer of stock	302.01-00; 351.06-00 & 368.14-00
10569	03/12/1999	Form 872 issue	361.00-00; 368.00-00 & 381.00-00
10580	02/08/1999	Reorganization effect on representation	1502.77-00

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10602	01/19/2000	Form 872 issue	1502.77-00
10607	04/05/2000	Extension of statute of limitations	1502.77-00
10609	11/30/1999	Consent to extend statute of limitations	1502.77-00
10610	02/01/2000	Form 872 issue	1502.77-00
10611	04/18/2000	Form 872 issue	1502.77-01
10612	01/14/1999	Form 872 issue	1502.77-01 & 6501.08-09
10613	06/13/2000	Extension of statute of limitations	1502.77-01 & 6501.08-00
10616	11/01/1999	Whether a taxable stock acquisition may be coupled with a taxable acquisition of assets	167.14-11
10617	03/01/2000	Extension of statute of limitations	1502.77-01 & 6501.08-00
10618	08/24/1999	Extension of statute of limitations	1502.77-00
10619	05/10/2000	Extension of statute of limitations	1502.77-00 & 1502.77-01
10620	03/26/2000	Extension of statute of limitations	1502.77-00
10621	06/21/2000	Form 872 issue	6501.08-17
10622	04/18/2000	Extension of statute of limitations	6501.08-17
10623	10/18/1999	Whether the taxpayer qualified for a tax free spin-off under I.R.C. § 355	108.04-05 & 355.01-00
10624	02/15/2000	Designation letter	1502.77-00
10625	12/23/1999	Extension of statute of limitations	1502.99-00 & 6501.08-00
10626	01/30/2000	Extension of statute of limitations	1502.77-01 & 6501.08-00
10627	03/01/1999	Form 872 issue	1502.77-00; 6229.00-00 & 6231.00-00
10628	10/26/1999	Form 872 issue	6501.08-17
10629	12/19/1999	Consolidated return	1501.00-00 & 1504.02-00
10630	05/30/2000	Statute extension	1502.77-00
10631	11/29/1999	Spinoff	346.00-00
10632	09/09/1999	Extension of statute of limitations	6501.08-17
10633	06/16/1999	Consolidated return "agency" questions	6062.00-00
10635	04/12/2000	Extension of statute of limitations	1502.77-01 & 6501.08-17

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10637	10/20/1999	Extension of statute of limitations	6501.08-00
10638	06/12/2000	Form 872 issue	1502.77-00
10639	08/27/1999	Statute extension	1502.00-00
10640	08/23/1999	Form 872 issue	1502.77-00
10641	02/11/2000	Summons language on COLI (corporate owned life insurance)	264.00-00
10642	09/17/1998	Denial of special tax treatment because of material change in operations	833.00-00
10646	09/30/1999	Dividend received deduction under I.R.C. §243	243.00-00
10647	12/20/1999	Strategy to generate capital losses	246.00-00
10649	10/20/1999	Applicability of mark to market to security traders	475.00-00
10652	06/13/2000	Whether the provisions of I.R.C. § 807(f)(1) also apply to reserve reductions resulting from a change in taxpayer's method of calculating its non-life reserves	807.05-00
10676	07/28/1999	Relocation payments	162.01-02
10681	04/19/1999	Employment tax information returns	61.10-00
10682	06/08/1999	Claim issues	88.00-00; 162.00-00; 165.00-00; 172.00-00 461.00-00; 468.00-00; 468A.00-00; 1502.00-00; 7121.00- 00 & 7122.00-00
10684	06/01/1999	Loss transaction	1212.00-00
10691	06/21/1999	Lease assumption liability	162.00-00; 263.00-00 & 1031.00- 00
10692	08/25/1999	Civil settlement payment	162.21-01
10693	05/31/2000	Tax treatment of corporate takeover defense costs	263A.07-00
10694	05/31/2000	Treatment of settlement proceeds paid	263.13-00
10696	04/09/1999	Captive insurance	58.00-00
10697	03/06/2000	Extent that an I.R.C. § 481 adjustment can be made to a partnership which received a transferred asset	481.00-00
10699	06/27/2000	Whether taxpayer is entitled to an immediate deduction for a payment	263.05-00
10702	06/29/1999	Amortization of leasehold improvements	263.08-00
10703	05/14/1999	Potential issues under the loss disallowance rules of Treas. Reg. § 1.1502-20	165.06-00

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NSAR # *	Document Date	Subject	Uniform Issue List (UIL)
10705	06/27/2000	Capitalization of acquisition costs	263.13-00
10709	09/17/1999	Deductibility of IPO (initial public offering) costs other than attorney and accountant	263.00-00
10711	03/23/1999	Application of I.R.C. § 1341 (Claim of Right Provision) to settlement payments	1341.00-00
10712	04/08/1999	Information schedule on income tax return	451.00-00
10713	01/19/2000	Stock options	162.00-00
10715	04/26/2000	Payment in settlement of a lawsuit for punitive and compensatory damages	162.21-00 & 1341.00-00
10716	12/05/1999	Payment of lawsuit damages	162.00-00 & 162.21-00
10718	09/22/2000	Deduction of Minnesota real estate taxes	164.00-00
10719	05/10/1999	Whether taxpayers can avoid the limitation of I.R.C. § 67	67.00-00
10720	10/18/2000	Claimed deductions for legal, professional and accounting fees	461.00-00
10721	12/08/1999	Whether a portion of software license fees were maintenance fees	451.00-00
10722	09/30/1999	Date of innocent spouse claim	6013.04-01
10724	06/25/2000	Recognizing lease origination and processing fees as income	451.00-00 & 451.19-00
20001	12/19/2001	Extension of statute of limitations	1502.77-00, 6501.04-00, 6501.04-05, 6501.04-11 & 6501.08-00
20002	01/28/2002	Validity of election under I.R.C. § 195	195.00-00
20003	01/28/2002	Restricted interest assessment	6211.00-00
20004	01/17/2002	Forms 870 and 872 issue	1502.77-00
20005	01/16/2002	Captive insurance issue	162.04-03
20006	01/18/2003	Definition of "home construction contracts"	460.08-03
20007	11/17/2002	Extension of statute of limitations	6501.08-00, 6501.08-09 & 6501.08-17
20008	01/08/02	Extension of statute of limitations	708.00-00
20009	01/23/2002	Extension of statute of limitations	1502.77-00
20010	01/24/2002	Extension of time for filing tax returns	6074.00-00, 6081.00-00 & 6081.04-00
20011	01/22/2002	Form 872 issue	1502.77-00

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20012	01/16/2002	FOIA request; document copying	6103.00-00
20014	01/16/2002	Forms 872 and 907 issue	1502.77-00
20015	01/17/2002	Adjustment to the value of a gift below the amount of the unified credit	2001.04-00 & 7477.00-00
20016	01/03/2002	Form 872 issue	441.05-00 & 1502.01-00
20017	01/17/2002	Form 872 issue	1461.00-00
20018	12/27/2001	TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) issue	6231.01-01
20019	01/04/2002	Form 870 issue	1502.77-00
20020	12/19/2001	Waiver of statute of limitations for the consolidated group under Treas. Reg. § 1.1502-77	1502.77-00
20021	12/14/2001	Entitlement to refund of overpayment interest under 28 U.S.C. § 2401 & § 2501	6611.10-00
20022	02/01/2002	Whether the taxpayer qualifies for a waiver of the accuracy-related penalties in accordance with Announcement 2002-2, 2002 I.R.B. 304	162.09-10 6662.00-00
20023	01/23/2002	Bonus vs. disguised dividend	162.00-00 & 6662.00-00
20024	01/16/2002	Form 872 issue	1502.77-00
20025	01/23/2002	Form 872 issue	1502.77-00
20026	01/23/2002	Loss on redemption of preferred stock	1502.20-00
20028	02/15/02	Agreement and consent to creation of lien under I.R.C. § 6166	6166.00-00
20030	01/09/2002	Proposed adjustment to taxpayer's claimed interest expense deduction under Treas. Reg. Sec. 1.882-5	882.07-03
20031	01/10/2002	Statute of limitations issue	6229.00-00 & 6501.00-00
20033	01/22/2002	Proper notices to be issued to the taxpayer in the current audit	6212.00-00
20034	01/30/2002	Statute of limitations issue	6231.01-01
20035	02/15/2002	Form 872 issue	6501.08-00 & 6501.08-17
20036	03/20/2002	I.R.C. §§ 1441, 1442 withholding and I.R.C. §§ 6651(a), 6656(a) and 6038A(d)(3) penalties	482.00-00, 1442.00-00 & 6038A.00-00
20037	01/30/2002	Form 907 issue	6532.02-04
20038	02/19/2002	Power of attorney	6221.00-00
20039	11/20/2001	Whether amounts may be recaptured under I.R.C. § 465	465.10-00

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20040	03/02/2002	Response to request for review of certain "Frequently Asked Questions" (FAQs) to be posted to the Aerospace ISP (industry specialization program) IRS Intranet website	41.51-02, 41.51-09, 263A.03-02 & 460.03-07
20041	03/13/2002	Extension of statute of limitations	6501.08-00, 6501.08-09 & 6501.08-17
20042	12/10/2001	Research and experimental expenditures and credit for increasing research activities	41.51-01 & 174.06-00
20043	03/20/2002	Extension of statute of limitation issue	6501.08-00
20044	01/23/2002	Liquidation and exchange	1031.04-00
20045	03/25/2002	Whether certain contingent payments that the taxpayer made pursuant to four "fee letters" are deductible as interest under I.R.C. § 163(a)	163.00-00
20046	04/01/2002	Extension of statute of limitations issue	1502.77-00 & 6501.08-17
20047	02/26/2002	Research and experimental expenditures and credit for increasing research activities	41.51-01, 174.06-00 & 7121.00-00
20051	03/01/2002	Authority to sign statute extension for TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) partnership	6229.00-00
20053	04/02/2002	Examination issue	162.00-00
20054	04/05/2002	Form 872 issue	1502.00-00
20055	03/27/2002	Form 872 issue	1311.00-00, 6229.00-00 & 6501.00-00
20057	04/13/2002	Powers of attorney for dissolved partnerships	6223.00-00
20058	03/07/2002	Form 1120 issue	165.06-02
20059	04/02/2002	Miscellaneous reorganization issues	368.00-00
20060	04/08/2002	Was the taxpayer entitled to reimbursement for its costs in the event of steam failure on a certain agreement?	47.06-00
20062	03/31/2002	Nondisclosure agreements	7213.00-00; 7431.00-00 & 7612.00-00
20063	04/04/2002	Examination issue	263.00-00
20064	03/20/2002	Extension of statute of limitations	6501.08-08

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20065	03/27/2002	Characterization of instrument as equity	385.00-00
20066	04/04/2002	Depreciation	167.19-00
20067	02/26/2002	Foreign currency exchange losses	988.01-00
20068	03/08/2002	Allocation of corporate basis and value to shareholders	334.01-00
20069	02/27/2002	Interest expense	882.07-03
20070	03/05/2002	Forms 870-AD and 872-A issue	1502.77-00
20071	02/26/2002	Whether billing statements relating to legal fees paid by the taxpayer to outside counsel are protected by the attorney-client privilege?	7604.00-00
20072	02/19/2002	Power of attorney; signature of taxpayer	6231.00-00
20073	03/08/2002	Whether failure to pay, or the late payment of, an installment payment due under I.R.C. § 1363(d) causes the remaining unpaid annual installments to accelerate	1363.04-00
20074	03/08/2002	Form 872-F issue	6229.07-00
20075	02/05/2002	Enhanced oil recovery credit	43.00-00
20076	01/31/2002	Statute of limitations issue	6231.01-01
20077	03/01/2002	Preparation of restricted consent	6501.00-00
20078	12/20/2001	Cash transaction reports	60501.00-00
20079	02/04/2002	Closing agreement and TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) procedures	6229.00-00 & 6231.13-05
20081	02/07/2002	I.R.C. § 1231 gain from the sale of partnership property	108.00-00
20082	01/09/2002	Carryback of subsidiaries' post acquisition NOLs (net operating losses)	1502.21-00
20083	03/01/2002	Whether taxpayer's use of a dual index under the Inventory Price Index Computation method accurately reflects taxable income	472.08-00
20084	02/28/2002	Whether a refund approved by U.S. Competent Authority is barred by the expiration of the statute of limitations	6511.00-00
20085	02/22/2002	Determining the aggregate amount invested for purposes of calculating the penalty under I.R.C. § 6707(a)(2)	6707.00-00
20086	05/09/2002	Form 872 issue	6501.00-00
20087	05/17/2002	Trust fund recovery penalty	6404.00-00

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NSAR # *	Document Date	Subject	Uniform Issue List (UIL)
20088	05/02/2002	Whether taxpayer's sales made after November 15, 1998, are "sales on approval" under the provision of Uniform Commercial Code (UCC) § 2-326	446.00-00
20089	05/17/2002	Byproduct accounting for FSC (foreign sales corporation) costs	471.00-00
20090	03/20/2002	Availability of interest free adjustments	6205.00-00
20091	05/13/2002	Classification and recapture of overall foreign loss	904.00-00
20092	04/22/2002	Whether the preemptive right in an Option Agreement is a nonlapse restriction under I.R.C. § 83(d)	83.00-00
20093	04/22/2002	I.R.C. § 982 request	982.06-00
20094	04/30/2002	Extension of statute of limitations issue	6501.08-19
20095	04/16/2002	Whether the taxpayer's deduction for dividends received is subject to the limitations provided by I.R.C. §§ 805 and 812	816.02-00
20096	05/06/2002	Form 872 issue	1502.00-00
20097	05/03/2002	One-claim rule under I.R.C. § 6427(i)	6427.00-00
20098	04/15/2002	Tentative refund of net operating losses	6411.00-00
20100	06/05/2002	Jeopardy levy determination more than 30 Days after CDP (collection due process) hearing request	6300.00-00
20101	04/15/2002	Withholding agent in a transaction	1442.00-00
20102	04/15/2002	Charter ownership agreement income	61.30-00
20103	04/12/2002	Valuation date for a reorganization	1001.12-00
20104	04/02/2002	Proper treatment of proceeds from condemnation	1033.00-00
20105	04/09/2002	Filing requirements & statute of limitations for short period return	1502.75-00
20107	05/20/2002	Common parent agent for subsidiaries and notice of deficiency - last known address	1502.77-00 & 6212.02-04
20109	06/04/2002	Form 872 issue	1502.77-00
20110	06/12/2002	Check-the-box and worthless stock deduction	165.00-00
20111	06/07/2002	Extension of statute of limitations	301.00-00
20112	01/16/2002	FOIA (Freedom of Information Act) request; document copying	6103.00-00
20113	03/15/2002	Authority to sign statute extension for TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) partnership	6229.02-01

* The documents starting with # 10015 are from the period 1999 to 2001 and the documents starting with # 20001 are from the period 2002.

NSAR # *	Document Date	Subject	Uniform Issue List (UIL)
20114	03/29/2002	Taxable year of income inclusion and expense deduction under I.R.C. §§ 451 and 461	451.19-00
20115	03/22/2002	Dollar roll transaction	1221.00-00
20116	06/04/2002	Accrual and deduction of interest expense	163.00-00
20119	03/12/2002	Who can act as common agent for a certain consolidated group following an internal reorganization and the spin-off of certain subsidiaries?	1502.75-11 & 1502.77-00
20120	03/26/2002	Victims of Terrorism Tax Relief Act of 2001	692.00-00, 6321.00-00, 6322.00-00 & 6402.00-00
20121	03/13/2002	Allocations under I.R.C. § 338(h)(10) election	338.05-00
20122	03/21/2002	I.R.C. § 881(a) tax	881.00-00
20123	03/20/2002	Taxpayer's deferral of income from its sales of pre-paid telephone cards	451.15-00
20124	02/14/2002	Consents	1502.77-00
20125	01/24/2002	TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) examination issue	1446.00-00
20126	02/26/2002	'Same taxpayer' treatment and interest accrual	6611.03-00
20127	12/21/2001	LIFO (lease in lease out) transactions	174.06-00
20128	08/08/2001	Application of short-year tax rules	7701.00-00
20129	09/26/2001	Whether the partnership asset allocation rules of I.R.C. § 732 apply	732.03-00
20132	01/23/2002	Loss on redemption of preferred stock	1502.20-00
20133	01/11/2002	Form 872 issue	6501.08-00
20134	02/11/2002	Whether the taxpayer can claim 100% depreciation on a company-owned aircraft, even though the aircraft is used for both business and personal purposes	167.01-01 & 274.00-00
20135	02/15/2002	Consent issue	1502.77-00
20136	02/14/2002	Interest calculation on estimated tax payments for a certain tax year	6611.00-00 & 6621.00-00
20137	02/26/2002	Form 872 issue	1502.77-00
20138	02/01/2002	Disclosure/3rd party contacts - informant	6103.00-00
20139	02/20/2002	Form 872 issue	1502.77-00
20140	02/14/2002	Extension of statute of limitations issue	1502.77-00

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NSAR # *	Document Date	Subject	Uniform Issue List (UIL)
20142	02/26/2002	Whether debt of which taxpayer was relieved upon transfer of property was recourse or nonrecourse	1001.00-00
20143	02/15/2002	Form 872 issue	1502.00-00 & 1502.77-00
20145	12/19/2001	Worthless stock loss and check the box deemed liquidation	7701.02-00
20146	03/18/2002	IRS authority to disclose information to Assistant Treasurer and Forms 872 and 8821 issue	6103.05-00
20147	03/11/2002	Contingent liability tax shelter	351.07-00
20148	03/06/2002	Gift of partnership interest made by taxpayer	2036.01-00
20149	03/05/2002	I.R.C. § 83 and 83(h) - property for services	83.01-00
20150	04/19/2002	Conversion to LLC (limited liability company)	6501.08-00, 6901.02-00, 6901.03-01 & 7701.00-00
20151	05/03/2002	Extension of statute of limitations issue	6501.08-00
20152	04/29/2002	Extension of statute of limitations issue	1502.70-00
20153	05/06/2002	20 Year limitation on recorded judgments	6502.00-00
20154	04/23/2002	Tax consequences of debt-like straddle security	263.00-00
20155	04/19/2002	Termination fee: Does I.R.C. § 6103 prohibit access to information obtained about the termination fee by the audit team	6103.00-00
20156	04/16/2002	Revisions to Uniform Commercial Code	6323.00-00
20157	4/12/2002	Extension of statute of limitations issue	6229.02-00
20158	04/04/2002	Identity of the tax matters partner of the limited liability company	6231.07-00
20159	04/12/2002	Accrued accounting fees - all events test	461.00-00
20160	04/17/2002	Whether " insurance premiums" paid to a related, offshore insurance company should be disallowed	482.00-00
20161	04/18/2002	Effect of merger on agency status under consolidated return regulations	1501.00-00
20162	04/14/2002	Enforcement of tax lien and CDP (collection due process) rights of non-taxpayer	6321.00-00 - 6323.00-00; 6330.00-00 & 6331.00-00
20163	12/24/2002	Disclosure of appeals coordinator's documents	6103.00-00 & 552.00-00
20164	05/28/2002	Nondisclosure agreements	6103.00-00
20165	05/17/2002	NOL (net operating loss) carryback	6501.01-00

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NSAR # *	Document Date	Subject	Uniform Issue List (UIL)
20166	05/14/2002	Do the documents submitted by the taxpayer to the IRS Service Center constitute tax returns?	1501.00-00, 1502.00-00 & 6662.00-00
20167	05/20/2002	Whether a tax deficiency is necessary in order to impose the information filing penalty under I.R.C. § 6038(b)(2)	6038.02-00
20168	05/23/2002	Employment tax liabilities of a single-member LLC (limited liability company)	6672.00-00
20169	05/07/2002	I.R.C. § 382 allocation, schedule M-1 and closing-of-the-books election	6214.00-00
20170	05/24/2002	Deduction of political contributions by lobbyists under I.R.C. § 162	162.00-00
20171	05/01/2002	Extension of statute of limitations	6501.08-17
20172	05/30/2002	Review of proposed adjustments	451.00-00
20173	04/30/2002	Bad debt issue	166.02-00
20175	04/30/2002	Statute of limitations issue	58.00-00, 1311.00-00, 1313.00-00 & 6501.00-00
20177	03/22/2002	Tax treatment of a stripped bond	1286.00-00 & 1286.05-02
20178	05/16/2002	Extension of statute of limitations issue	1501.00-00
20181	05/06/2002	Form 872 issue	6501.00-00 & 6501.08-17
20182	05/16/2002	NOL (net operating loss) carry forward	172.00-00
20183	05/13/2002	Proper treatment of interest expense re: arbitration award	163.00-00
20184	05/24/2002	Form 872 issue	1502.00-00
20185	05/29/2002	Whether taxpayer is entitled to a carryover loss claimed in a certain fiscal year as a result of its acquisition	1502.00-00
20186	05/30/2002	Whether the taxpayer can start amortizing an I.R.C. § 197 intangible	197.00-00
20187	05/29/2002	IDR (information document request) language for business plan/strategic plan: leasing issues	7602.03-05 & 7602.07-02
20188	05/28/2002	Extension of statute of limitations issue	1502.77-00
20189	05/16/2002	Form 872 issue	1502.00-00
20191	07/02/2002	I.R.C. § 1341 claim	1341.00-00
20192	05/31/2002	Whether taxpayers are members of a "controlled group of corporations" for purposes of I.R.C. § 280C(b)	280C.00-00
20194	04/27/2002	Consent forms	6501.00-00

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NSAR # *	Document Date	Subject	Uniform Issue List (UIL)
20195	06/10/2002	Power of attorney	6103.00-00
20196	05/28/2002	Validity of taxpayer's partnership return	761.01-02 & 6501.04-03
20198	06/07/2002	Form 872 issue	1502.00-00
20199	07/01/2002	Form 872 issue	1502.00-00
20201	07/09/2002	Contract termination payments	263.00-00
20202	06/18/2002	Character of termination fee	162.00-00
20203	06/27/2002	Form 872 issue	368.00-00 & 1502.00-00
20204	05/21/2002	Extension of statute of limitations issue	1502.00-00
20205	06/21/2002	Whether a transaction between the taxpayer, a small business corporation, and a newly-formed entity can properly be characterized as a disguised sale of property	721.00-00
20206	06/10/2002	Buyout fee paid	162.00-00
20207	06/20/2002	Extension of statute of limitations	1502.00-00
20208	06/11/2002	Whether the claimed deduction of certain amounts paid to former directors and officers is limited under I.R.C. §§ 162(m) and 280(G)	162.00-00
20209	06/025/2002	Disclosure concerns - - research credit claims	41.00-00 & 6103.00-00
20210	06/07/2002	I.R.C. §§ 167, 168	167.00-00
20211	06/11/2002	Form 872 issue	1502.00-00
20212	06/10/2002	Statute of limitations issue	6501.01-05, 6501.08-10, 6501.08-12, 6901.03-01 & 6241.00-00R96
20213	06/05/2002	Whether the taxpayer owned life insurance program sold by the taxpayer qualifies for "the special rules relating to the payment of proceeds"	848.01-00
20214	06/19/2002	Form 872 issue	1502.00-00
20215	06/07/2002	Extension of statute of limitations issue	6501.08-00
20216	03/06/2002	Form 872 issue	6501.08-00 & 6501.08-17
20217	06/26/2002	Whether a partnership is required to withhold a U.S. tax pursuant to I.R.C. §§ 881(a) and 871(a) on rental payments made to third party leasing companies	881.00-00
20218	06/21/2002	Form 1065 issue	170.00-00

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NSAR # *	Document Date	Subject	Uniform Issue List (UIL)
20219	06/24/2002	I.R.C. § 6112: Non-U.S. investors	6112.00-00
20220	06/12/2002	Capitalization of investment department salaries	162.00-00
20222	06/10/2002	I.R.C. § 304/withholding on dividends	304.00-00, 304.02-02, 304.02-03, 304.02-04, 304.02-06, 1442.03-00 & 9114.03-42
20223	06/12/2002	Tax treatment of PHONES - financial product	263.00-00
20224	06/17/2002	Extension of statute of limitations issue	338.00-00
20225	07/01/2002	Form 872 issue	6501.08-17
20226	06/14/2002	Extension of statute of limitations issue	6213.00-00
20227	07/08/2002	Revenue Officers' requests for corporate taxpayer information	6103.00-00
20228	06/25/2002	\$1,000,000 claimed loss on sale/leaseback	263.00-00
20229	07/03/2002	Deductibility of monetary sanctions under I.R.C. § 162(a)	162.00-00
20232	06/12/2002	Refund of erroneously cashed check	6402.00-00
20233	05/07/2002	Summons reimbursement fees	7610.00-00
20234	07/01/2002	Component depreciation under I.R.C. § 168	168.00-00
20235	06/21/2002	Form 2848 issue	1363.02-00
20236	06/12/2002	TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) status	6231.01-01
20237	07/19/2002	Form 872 issue	1502.00-00
20238	07/12/2002	Stock compensation	1502.00-00
20239	07/19/2002	Form 872 issue	1502.00-00
20240	06/28/2002	Form 872 issue	6501.08-00 & 6501.08-17
20242	03/27/2002	Accounting issues	593.00-00
20243	06/17/2002	Mortgage-backed securities transferred	357.01-00
20244	06/18/2002	Extension of statute of limitations issue	6501.00-00
20245	06/10/2002	Unenrolled tax return preparer	6103.00-00
20246	07/01/2002	I.R.C. § 338 election; foreign targets	338.00-00
20247	07/09/2002	Form 872 issue	1502.00-00
20248	07/05/2002	Recapitalization	368.00-00

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NSAR # *	Document Date	Subject	Uniform Issue List (UIL)
20249	07/03/2002	Whether the annual facility/commitment fees paid by the taxpayer are currently deductible	162.00-00 & 461.00-00
20250	12/02/2002	Disposition of installment obligations	453A.00-00
20251	05/15/2002	Resolving post-notice years/early referral to appeals	6212.00-00
20252	05/24/2002	Joint Committee review of professional fees claim for refund	162.00-00
20253	06/17/2002	Whether procedural steps required in a TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) partnership audit are necessary to allow the partner of a partnership an adjustment in the partner's favor	6227.00-00
20254	05/28/2002	Audit/TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) concerns	6224.00-00
20255	08/21/2002	Form 2848 issue	1502.00-00
20256	08/07/2002	Form 872 issue	6501.08-17
20257	07/25/2002	Entity name issue	1502.77-00
20258	08/14/2002	Extension of statute of limitations issue	1502.77-00 & 6901.00-00
20259	07/23/2002	Effect of employment tax audit on subsequent income tax audit	7605.00-00
20260	07/17/2001	Decision date analysis	162.00-00
20261	07/25/2002	Corporate equity reduction interest loss carryback	172.01-00
20262	08/27/2002	Source of loss on sale of stock of foreign subsidiary	865.00-00
20263	07/19/2002	Whether the taxpayer is entitled to take a deduction for I.R.C. § 197 amortization on intangible assets that arose from a stock purchase of a foreign corporation	197.00-00
20264	07/22/2002	May a taxpayer modify the amount of costs capitalized under I.R.C. § 59(e) without consent if it previously elected such treatment for a different amount	59.00-00
20265	07/26/2002	Form 872 issue	1502.00-00
20266	07/19/2002	Refund claim statute of limitations issue	6230.00-00
20267	6/14/2002	Notice of beginning of administrative proceeding	6223.00-00
20268	07/22/2002	Extension of statute of limitations	1502.00-00
20269	07/26/2002	I.R.C. § 902	381.02-00
20271	07/16/2002	Whether the taxpayer's foreign subsidiary is a proper Tax Matters Partner (TMP) of a TEFRA (Tax Equity and Fiscal Responsibility Act of 1982)	6231.00-00

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NSAR # *	Document Date	Subject	Uniform Issue List (UIL)
		partnership in which the taxpayer's domestic subsidiary is a partner	
20272	07/25/2002	Form 872 issue	1502.00-00
20273	07/26/2002	Form 872 issue	1502.00-00
20274	07/11/2002	Form 872 issue	1502.77-00, 1502.77-01, 6501.08-00 & 6501.08-17
20275	07/24/2002	Reinstatement of pre-RRA (Revenue Reconciliation Act)1998 levy	6330.00-00 & 6332.00-00
20276	01/02/2002	Computation of ITC (investment tax credit) carry over	50.00-00
20277	11/01/2002	Consolidated income tax return	447.00-00
20278	08/16/2002	Business expense deduction claimed by taxpayer for the charter of yacht	274.00-00
20279	08/20/2002	Form SS-10 issue	6501.08-00
20280	08/29/2002	Dual consolidated loss	1503.04-00
20281	08/14/2002	Extension of statute of limitations issue	1502.00-00, 1502.77-00, 1502.77-01, 6501.08-00 & 6501.08-17
20283	08/12/2002	I.R.C. § 631(b) economic interest issue	631.02-00
20284	08/05/2002	Consolidated returns	1501.00-00
20285	08/06/2002	Capitalization of "Past Service" pension costs	263A.03-02
20286	08/19/2002	Deductibility of Japanese FICA (Federal Insurance Contributions Act) under I.R.C. § 164	901.00-00
20287	08/09/2002	What is the proper entity to execute an agreement to furnish a surety bond	1502.00-00
20288	09/06/2002	Whether the decedent qualifies as a "specified terrorist victim" within the meaning of I.R.C. § 692(d)(4)(A)	692.00-00
20289	08/08/2002	Form 872 issue	6231.00-00
20290	06/28/2002	Form 872-P issue	6231.07-00
20291	07/22/2002	Assessment of partnership items/I.R.C. § 6229(a)	6229.00-00
20293	07/08/2002	Whether the taxpayer is entitled to a charitable contribution deduction	170.00-00
20294	07/02/2002	Check-the-box worthless stock loss	165.06-00 & 7701.00-00
20295	08/21/2002	Deductibility of monetary sanctions under I.R.C. § 162(a)	162.21-01
20296	08/02/2002	Taxable exchange of CFCs (controlled foreign corporations)	368.00-00 & 368.12-00

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NSAR # *	Document Date	Subject	Uniform Issue List (UIL)
20297	07/29/2002	Form 872-I issue	1502.00-00
20298	07/31/2002	Form 872 issue	1502.77-00 & 6501.08-09
20301	08/13/2002	Form 870-P issue	6224.01-00
20302	08/07/2002	Whether the taxpayer is entitled to a bad debt deduction on a note or debt owed to it by its subsidiary	1502.00-00
20303	08/02/2002	Withdrawn advisory opinion in response to request concerning application of I.R.C. § 6402(d)	6402.00-00
20304	08/08/2002	Form 872 issue	351.00-00 & 368.00-00
20305	08/05/2002	Fair market value method vs. tax book value method of apportionment	861.09-07
20306	08/14/2002	Flow through adjustments	707.02-01
20308	08/05/2002	Whether the taxpayer's acquisition of another company qualifies as a reorganization under I.R.C. § 368	368.00-00
20310	08/02/2002	Extension of statute of limitations issue	1502.00-00
20311	08/14/2002	Requests for refunds	6511.00-00
20312	08/23/2002	Form 872 issue	1502.00-00
20313	07/24/2002	Refund claims	501.00-00
20314	08/13/2002	Form 872 issue	1502.77-00
20315	08/02/2002	Dual consolidated losses	1503.04-00
20323	08/22/2002	Debt-equity issue	385.04-06
20326	08/26/2002	Basis of stock at the date of disposition of that stock	331.00-00
20329	07/29/2002	Form 5471 filing requirements	6229.00-00
20331	09/10/2002	Form 872 issue	6229.00-00
20332	08/01/2002	Interpretation of a closing agreement	7121.01-00
20334	09/24/2002	Form 870-P issue	6224.00-00
20337	08/15/2002	Extension of statute of limitations issue	6231.07-00
20338	08/23/2002	Substantiation of basis	6001.02-00
20344	09/17/2002	Stock transfer	351.00-00
20345	09/04/2002	Debt-equity issue	385.04-06
20346	08/07/2002	Whether a summonsed witness is entitled to be provided with a transcript or	7521.00-00 & 9103.02-00

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NSAR # *	Document Date	Subject	Uniform Issue List (UIL)
		copy of the recording of his interview	
20349	07/11/2002	Extension of statute of limitations issue	6501.08-00
20350	08/21/2002	Taxpayer's claimed R&D (research & development) credits	41.00-00
20351	08/07/2002	Extension of statute of limitations issue	1502.00-00
20353	07/29/2002	Response to taxpayer's position paper	927.00-00 & 7805.00-00
20354	09/16/2002	Corporate reorganization and received interests in a corporation and a partnership	1361.00-00
20355	08/08/2002	Proposed seizure of residential real property	6334.00-00
20356	08/29/2002	Form 872-I issue	1502.00-00
20357	01/13/2003	Rights of way transfers	461.00-00
20358	08/27/2002	NOL (net operating loss) carryforwards	6221.00-00
20359	08/27/2002	Determination of proper TMP (tax matters partner)	6229.02-00 & 6231.07-00
20360	08/20/2002	Form 872 issue	1441.00-00 & 1502.00-00
20361	08/19/2002	Reliance on I.R.C. § 1274 in determining the adequacy of the interest rate charged by the taxpayer on the promissory note issued to it by its foreign parent	1274.00-00
20362	07/24/2002	Chapter 11	6501.00-00
20363	06/18/2002	Intranet website FAQs (frequently asked questions) II and III	451.00-00, 460.00-00 & 993.03-00
20364	06/14/2002	I.R.C. § 861 allocation of foreign partnership expenses	861.00-00
20365	12/06/2001	Form 872 issue	6501.08-00, 6501.08-09 & 6501.08-17
20366	08/06/2001	Deductions claimed by the taxpayer for lease rejection damages	167.00-00
20367	03/27/2000	Form 872 issue	1502.00-00
20368	12/19/2002	When may liabilities incurred by the taxpayer in connection with a settlement made with the Government be deducted	461.09-01
20369	12/12/2001	Producing substantive materials	6103.00-00
20371	02/18/2001	Form 872 issue	1502.77-00
20372	12/18/2001	Whether the taxpayer may change its election whereby it included another company on its consolidated return	1504.02-02

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NSAR # *	Document Date	Subject	Uniform Issue List (UIL)
20373	12/21/2001	Dual consolidated loss exception: Treas. Reg. § 1.1503-2(c)(5)(ii)(A)(1) and (2)	1503.04-00
20374	12/12/2001	I.R.C. § 41 credit for increasing research activities ("§ 41 credit") computation of the taxpayer	41.00-00, 41.52-00, 41.52-01, 41.55-05 & 41.55-09
20375	12/18/2001	I.R.C. § 304 computation for sale of a foreign subsidiary to a related party	304.04-01
20376	12/13/2001	I.R.C. § 6229(b) agreement to extend assessment period	6229.02-00
20377	01/10/2001	Adjustments to NOL (net operating loss) carryover SRLY (separate return limitation year) context	1502.98-08
20378	12/20/2001	Claim for refund	6511.03-02 & 6511.03-11
20380	05/09/2002	Deductibility of unpaid employee benefits as loss adjustment expenses	832.00-00
20382	09/10/2002	Whether the Service correctly selected a domestic limited partner as the tax matters partner for a TEFRA (Tax Equity and Fiscal Responsibility Act of 1982) partnership in place of a foreign general partner	6221.00-00
20383	07/19/2002	Extension of statute of limitations issue	6501.00-00
20385	08/30/2002	Form 872-P issue	6229.02-00
20386	09/05/2002	Characterization of the fee paid by the taxpayer to its foreign parent for designing, developing, and improving a new V8 diesel engine	174.00-00
20389	09/26/2002	Taxpayer and its subsidiaries accounting methods regarding deferral of gift certificate income conform with the provisions of Treas. Reg. § 1.451-5	451.00-00
20392	06/14/2002	Worthless stock deduction	165.00-00
20393	10/30/2002	Deductibility under I.R.C. § 162(a)(3) and § 467 of amounts to be paid under facilities agreement related to air cargo facility	162.09-00
20394	04/05/2002	Form 872 issue	6501.08-00, 6501.08-09 & 6501.08-17
20395	08/22/2002	Theft loss in offshore credit card cases	165.00-00
20397	10/01/2002	Deferred income	415.13-01
20405	09/29/2002	Possibility of a double deduction for bonuses paid by an accrual method Personal Service Corporation (the "PSC")	481.00-00
20406	11/07/2002	Worthless stock loss and bad debt deduction	165.06-00 & 166.03-00

* The documents starting with # 10015 are from the period 1999 to 2001 and the documents starting with # 20001 are from the period 2002.

NSAR # *	Document Date	Subject	Uniform Issue List (UIL)
20407	05/31/2002	Mitigation provisions of I.R.C. §§ 1311-1314	832.06-00 & 1312.05-00
20408	11/27/2002	Erroneous refund after Chapter 13 discharge	524.00-00, 6211.00-00 & 7405.00-00
20409	11/03/2002	Voluntary disclosures - I.R.C. § 401(k) accelerated deductions	7605.00-00
20411	10/03/2002	Capitalization of legal expenses	263.00-00 & 263.12-00
20412	10/03/2002	Whether estimated but unpaid remediation expenses and asserted tort claims be taken into account in the calculation of the earnings and profits of the taxpayer	312.00-00 & 7121.00-00
20414	07/28/2002	Theft loss in offshore credit card cases	165.00-00
20415	07/23/2002	Deduction of per diem	6501.00-00
20416	10/16/2002	Date of deduction of loss	461.00-00
20417	12/23/2002	Sham transaction	165.00-00; 167.00-00; 707.00-00 & 1221.00-00
20419	12/26/2002	Tax ramifications of investments	165.00-00
20421	11/20/2002	Economic performance: deductibility of payments made for the early disposition of debt	461.00-00
20422	12/30/2002	Allocation/apportionment of research & experimental expenses	925.00-00
20423	12/17/2002	Whether taxpayer is entitled to an interest expense deduction resulting from the royalty buyout payment for the acquisition of a trademark	483.00-00
20424	10/31/2002	Making gift tax assessments for closed years	6501.00-00
20426	11/13/2002	Transmittal memo. for "RAM" (reviewed advice memorandum) request	864.00-00
20427	08/15/2002	Form 872 issue	6229.00-00
20428	04/12/2002	Extension of statute of limitations issue	6229.00-00
20429	09/09/2002	To what extent are mariners allowed to claim expense deductions without written substantiation	162.00-00
20432	01/29/2002	I.R.C. section 162 and 428 issues	1`95.01-00
20433	07/01/2002	IRS section 338 election	338.00-00
20434	10/22-2002	Small partnerships exception; foreign targets	6231.00-00
20436	10/16/2002	Insurance issue	831.00-00

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